GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act & Rules, 2017 – To amend G.O.Ms.No.476, Revenue (Commercial Taxes-II) Department, dated. 20.09.2018 -Orders – Issued.

REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.Ms.No.274 Dated:22-11- 2024.

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.
2. Notification No.50/2018 - Central Tax, dated.13.09.2018.
3. G.O.Ms.No.476, Revenue (Commercial Taxes-II) Department, dated. 20.09.2018.
4. Notification No.73/2018 - Central Tax, dated.31.12.2018.
5. G.O.Ms.No.79, Revenue (Commercial Taxes-II) Department, dated. 31.01.2019.
6. Notification No.25/2024-Central Tax, dated.09.10.2024 issued by the Department of Revenue, Ministry of Finance, Government of India, New Delhi.
7. From the CCST, Letter Ref.No.REV03-12039(31)/457/2024–GST SEC -CCT, dated. .11.2024.

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ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:22.11.2024.

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of Section 1 read with Section 51 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), hereafter in this notification referred to as the said Act, the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendment in the notification of the Government of Andhra Pradesh issued in G.O.Ms.No.476, Revenue (CT-II) Department, dated 20th September, 2018, namely:–

AMENDMENT

In the said notification,

(i) after clause (c) and before the first proviso, the following clause shall be inserted,-

"(d) any registered person receiving supplies of metal scrap falling under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from other registered person";

(ii) for the third proviso, the following proviso shall be substituted, namely -

(P.T.O.)

"Provided also that nothing in this notification shall apply to the supply of goods or services or both, which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of Section 51 of the said Act, except the person referred to in clause (d) of this notification."

2. This notification shall come into force with effect from the 10th day of October, 2024.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

PEEYUSH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT (CT) FINANCE

Note:-The principal notification issued in G.O.Ms.No.476, Revenue (Commercial Taxes - II) Department, dated 20th September, 2018, was published in the Extra-ordinary issue of Andhra Pradesh Gazette No.632, Part.I, dated 20th September, 2018 and was last amended vide notification issued in G.O.Ms.No.79, Revenue (Commercial Taxes - II) Department, dated 31st January, 2019, published in the Extra-ordinary issue of Andhra Pradesh Gazette No.1150, Part.I, dated 2nd February, 2019.

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli).

Copy to:

The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli, Guntur District.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The OSD to the Hon'ble Minister (Finance & Planning, Commercial Taxes & Legislative Affairs), A.P., Secretariat, Velagapudi.
The P.S.to the Principal Secretary to the Government (CT) Finance, A.P., Secretariat, Velagapudi.
The Law (H) Department, A.P.Secretariat, Velagapudi.
Sf/Sc.

//FORWARDED:: BY ORDER //

SECTION OFFICER